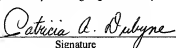


**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s) : Tomohiro ITO et al.  
Serial No. : 10/527,939  
For : HEADPHONES  
Filed : December 27, 2005  
Examiner : Huyen D. Le  
Art Unit : 2614  
Confirmation No. : 2370

745 Fifth Avenue  
New York, NY 10151

<p align="center"><b><u>CERTIFICATE OF ELECTRONIC FILING</u></b></p> <p>I hereby certify that this correspondence is being transmitted via Electronic Filing Services on January 27, 2009.</p> <p align="center">_____ Patricia A. Dubyne (Name of person signing transmittal)</p> <p align="center"> _____ Signature</p> <p align="center">January 27, 2009 _____ Date of Signature</p>
---

**AMENDMENT UNDER 37 C.F.R. §1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on January 16, 2009 having a three-month statutory period for response set to expire on April 16, 2009, please amend the above-identified application as follows.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.